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GOVERNMENT OF INDIA
MINISTRY OF COMMERCE

Report
OF THE
INDIAN TARIFF BOARD
ON THE CONTINUANCE OF PROTECTION TO THE
DRY BATTERY INDUSTRY

BOMBAY
1950

GOVERNMENT OF INDIA
MINISTRY OF COMMERCE

PTB. 180 (N).
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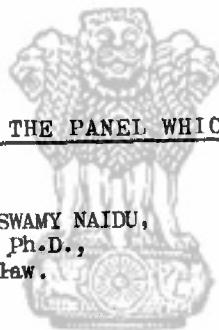


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PERSONNEL OF THE BOARD

Mr. G. L. MEHTA	President.
Dr. H. L. DEY, D.Sc., (Lord.)	Member.
Dr. B. V. NARAYANSWAMY NAIDU, M.A., B.Com., Ph.D., Barrister-at-law.	Member.
Mr. R. DORAISWAMY	Secretary.



PERSONNEL OF THE PANEL WHICH HEARD THE CASE

Mr. G. L. MEHTA	President.
Dr. B. V. NARAYANSWAMY NAIDU, M.A., B.Com., Ph.D., Barrister-at-law.	Member.

GOVERNMENT OF INDIA
MINISTRY OF COMMERCE

NEW DELHI, the 13th May, 1950.

R E S O L U T I O N
Tariffs

No.5(1)T.B./50.- The Tariff Board have investigated the conditions of the dry battery industry and the following are their main recommendations:

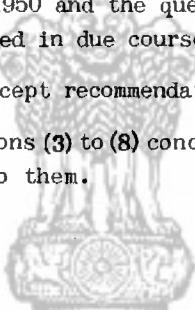
- (1) The existing protective duty of 30% *ad valorem* on imports of dry batteries should continue up to December 31, 1952;
- (2) The control over imports of dry batteries should be maintained only so long as such restrictions are necessary for considerations of foreign exchange;
- (3) Every effort should be made by the manufacturers in conjunction with the Council of Scientific and Industrial Research to explore fully the possibilities of utilising indigenous raw materials in the manufacture of dry batteries;
- (4) The industry should take steps to produce radio batteries of the requisite quality on a larger scale so as to meet the requirements of the radio industry;
- (5) The Indian manufacturers should conform to the specifications already laid down by the Indian Standards Institution;
- (6) All units in the industry should maintain and forward to the Board, detailed cost data at the end of every year, and statistics of production, sales and stocks, together with the list of selling prices, at the end of every six months;

- (7) The industry should take up with the railway administration the question of transport facilities for the movement of raw materials and finished product;
- (8) The industry should evolve a planned programme of production and more efficient system of distribution so that dry cells may be made available to the consumer at reasonable prices.

2. As regards recommendation (1), protection has been extended up to December 31, 1951 under the Indian Tariff (Second Amendment) Act 1950 and the question of further extension will be considered in due course.

3. Government accept recommendation (2).

4. Recommendations (3) to (8) concern the industry whose attention is drawn to them.



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REPORT ON THE CONTINUANCE OF PROTECTION TO THE DRY BATTERY INDUSTRY.

1. (a) *Previous tariff inquiry:* The claim of the dry battery industry for protection or assistance

Previous tariff inquiry and reference to the present Board. was first referred to the Tariff Board by the Government of India, in the Department of Commerce Resolution No. 218-T(55)/45, dated 12th October, 1946, read with paragraphs 2 and 7 of Government's Resolution of the same number dated 3rd November, 1945. After examining the case, the Board submitted its Report in June, 1947, recommending protection to the industry by converting the then existing revenue duty of 30 per cent. *ad valorem* into an equivalent protective duty. Government, in the first instance, granted protection to the industry upto 31st March, 1949; and, on the recommendation of the Board, the period of protection was extended upto 31st March, 1950, by the Protective Duties (Miscellaneous Provisions) Act, 1949.

(b) *Reference to the present Board:* In paragraph 2 of the Government of India, Ministry of Commerce, Resolution No.30-T(1)/48, dated 6th August, 1948, the Board has been entrusted with the following additional function:-

"The Tariff Board is also hereby authorised to maintain a continuous watch over the progress of the protected industries by conducting enquiries, as and when necessary, on the effect of the protective duties or other means of assistance granted, and advise Government regarding the necessity or otherwise of modifying the protection or assistance granted. The Board should also keep a careful watch to ensure that conditions

attached to the grant of protection were fully implemented and that the protected industries were being run efficiently."

In virtue of this function, the Board has undertaken examination of the question of continuance of protection to the dry battery industry beyond 31st March, 1950.

2. (a) The recommendations of the previous Tariff Board, Recommendations which examined the claim of the dry battery of the previous Tariff Board & industry for protection in 1947, were as Government's Resolution follows:- thereon.

"(1) The industry should be protected for the period ending 31st March, 1950. The existing 30 per cent. *ad valorem* revenue duty should be converted into an equivalent *ad valorem* protective duty valid upto the end of March, 1949. The cost of the Estrela Batteries Ltd., Bombay, should be reviewed early in 1949 to determine what the rate of duty should be for the remainder of the period of protection, i.e. for 1949-50.

(2) In the event of the c.i.f. price falling below Rs.173 per 1,000 standard cells, the duty should be reviewed under Section 4 (1) of the Indian Tariff Act so as to raise the total landed cost to Rs. 230 in order to maintain the recommended measure of protection.

(3) The existing import duty of 10 per cent. on battery manufacturing machinery paid in respect of future imports should be refunded.

(4) The dry battery producers should form an Association with a view to joint encouragement of research in this industry. There should be better liaison between the industry and the Council of Scientific and Industrial Research.

(5) Government should examine the industry's request that National Carbon should be asked to print "Made in India"

on the labels of their Calcutta factory products sold in India so that consumers may know that the National Carbon's products are also indigenous and not foreign-made.

(6) All import control over this commodity should be lifted, unless its retention is considered necessary for other reasons, such as conservation of foreign exchange."

(b) Government passed orders on these recommendations in their Resolution No. 218-T/B(6)/47, dated 12th April, 1948. Government accepted the Board's recommendations (1), (2), (5) and (6) above and stated that steps were being taken to implement the same. As regards (1), the cost of the Estrela Batteries Ltd., Bombay, was not reviewed early in 1949, as the Board had already examined in the latter half of 1948 the question of continuance of protection to the dry battery industry, among others, and protection was accordingly continued by Government for a further period of one year, i.e. till 31st March, 1950. Government also stated in their Resolution that recommendation (3) was under consideration. On 23rd October, 1948, the Government of India, in the Ministry of Finance, issued a Notification generally reducing the customs duty on imported machinery from 10 per cent. to 5 per cent. *ad valorem*. As regards recommendation (4), Government drew the attention of the industry and expected it to take necessary steps to implement the same. The Board has since been informed that the Council of Scientific and Industrial Research has initiated steps to form an association of the dry battery manufacturers. National Carbon Company (India) Ltd. of Calcutta and Estrela Batteries, Solar Batteries and Flashlights Ltd., and Sunbeam Electrical Industries Ltd., of Bombay, have agreed in principle to the formation of such an association. We have also been informed that the Council is dealing with the question of the registration of the association. As regards recommendation (5), National Carbon Company have informed us that all orders for labels placed by them from May, 1948,

onwards specified that they should bear the words "Made in India". The firm has further stated that, although some of its products are still found in the market not bearing the labels "Made in India", it is expected that, all their cells in the market will in due course bear this label.

3. (a) The Board issued a press communique on 6th May, Method of inquiry. 1949, and another on 2nd June, 1949, inviting associations, firms and persons interested in the industry as producers, consumers or importers, or dependent on it for their requirements, to submit their views to the Board. Detailed questionnaires were also issued to producers, importers and consumers of dry battery. A list of those to whom questionnaires were issued and those who replied or submitted memoranda is given in Appendix I. Information regarding the c.i.f. prices and landed costs of imported dry batteries was obtained from the Collectors of Customs and principal importers; the Chief Controller of Imports was also requested to intimate to the Board the present position regarding import licences. The Directorate General of Industries and Supplies furnished a memorandum on the development of the industry since the grant of protection in 1947, while the Director-General of Commercial Intelligence and Statistics supplied information regarding imports of dry batteries.

(b) Mr. G. L. Mehta, President, and Dr. B.V. Narayanaswamy Naidu, Member, accompanied by Mr. S. S. Mehta, Technical Adviser attached to the Board, visited the factory of Estrela Batteries Ltd., Bombay, on 24th January, 1950.

(c) On 11th January, 1950, Mr. P. V. R. Rao, Board's Cost Accounts Officer, examined the cost of production of dry batteries manufactured by Estrela Batteries Ltd.

(d) A public inquiry into the industry was held on 8th and 9th February, 1950. A list of persons who attended the public inquiry and who gave evidence is given in Appendix II. The representatives of the Radio Manufacturers'

Association met the Board on 25th February, 1950 and placed before it their views on the subject of manufacture of batteries for radio sets.

4. A brief history of the industry is given in para-
Present posi- graph 4 of the previous Tariff Board's Report
tion of the (1947). At that time, the principal producers
industry. of dry batteries were -

- (1) National Carbon Co. (India) Ltd.,
Calcutta.
- (2) Estrela Batteries, Ltd., Bombay and
- (3) The Baroda Batteries, Ltd., Baroda.

Of the above three factories, National Carbon Co. have substantially increased both their capacity and actual production while Estrelas have maintained the same level of production; Baroda Batteries, however, have ceased production since the beginning of 1949. On the other hand, two new units which have since been established are (i) Sunbeam Electrical Industries, Ltd., Bombay, which started production in January, 1949, and (ii) Solar Batteries and Flashlights, Ltd., Bombay, which is expected to commence production from the beginning of May, 1950. Thus, the industry has developed since the grant of protection three years ago.

5. (a) The main raw materials used in the manufacture of dry batteries are manganese dioxide, graphite Raw mate- and carbon rods. Manganese dioxide ore is avail- rials. able in India; but the quality of the indigenous ore is poor as compared to the imported one and affects the quality of the cells adversely. Fairly satisfactory results have, however, been obtained when the indigenous ore is used with an equal quantity of imported manganese dioxide. The previous Tariff Board had recommended that maximum possible use

should be made of the indigenous raw material. The Board further suggested that research should be carried out by the manufacturers in co-operation with the Council of Scientific and Industrial Research.

(b) The D.G.I. & S. have stated that much pioneer work has been done regarding the utilisation of indigenous raw materials, such as, manganese dioxide ore, carbon rods and graphite, specially by the Council of Scientific and Industrial Research. Progress in utilising the results of such research has, however, been slow because machines for the treatment of indigenous raw materials have not so far been installed by the battery manufacturers. Estrelas are at present using 50 per cent. Indian manganese dioxide ore in admixture with the imported ore. Hardly any progress has been made by the manufacturers in regard to the utilisation of indigenous graphite and manufacture of carbon rods in India. The proportion of indigenous to imported raw materials in the manufacture of dry batteries which was 29: 71 at the time of the previous inquiry, continues to be the same at present. After the devaluation of the rupee and the increasing difficulty in obtaining the requisite foreign exchange, particularly for hard currency areas, from where some of these raw materials have to be imported, the manufacturers have been advised by the D.G.I. & S. to obtain the raw materials from indigenous sources as far as possible, or, alternatively, to locate sources of supply in soft currency areas. As an association of dry battery manufacturers is about to be formed, the Board considers that every effort should be made by the manufacturers in conjunction with the Council of Scientific and Industrial Research to explore fully the possibilities of utilising indigenous raw materials in the manufacture of dry batteries.

6. (a) The previous Tariff Board estimated the Indian ^{Estimated} _{Indian Demand.} demand by the end of 1950 to be 150 million cells per annum. The D.G.I. & S. have put the present annual demand at between 125 and 150 million cells,

inclusive of the requirements of the defence forces which may be put between 24 and 30 million cells. The estimates furnished by the producers of dry batteries vary from 150 to 250 million cells. Most of the importers, who replied to the Board's questionnaire, were not in a position to furnish any precise estimate of the demand. Some of them were, however, of the opinion that indigenous production of dry batteries was much below the demand, which is elastic in a country like India with a 'price' rather than a 'quality market. Two importers, viz., Messrs. Kasamali & Co., Madras, and Bombay Stove & Hardware Depot, Bombay, stated that the annual civilian requirements of dry batteries were about 100 million cells. These various estimates of demand were discussed at the public inquiry. After making allowance for the partition of the country, we have come to the conclusion that the demand of the Republic of India for the three years, namely, 1950, 1951 and 1952, should be placed at 180, 200 and 220 million cells, respectively.

(b) The above estimate of demand includes the requirement of radio batteries of 90 volts which are used for dry battery radios. Representatives of the All India Radio Merchants' Association, Bombay, who are consuming these batteries in large quantities, appeared before the Board on 25th February, 1950, when they stated that the demand for this type of batteries has been increasing, and that about 200,000 batteries of this type would be required during 1950. Production of these batteries, which are manufactured by the assembly of dry cells, is still insufficient to meet indigenous demand. We recommend that the industry should take steps to produce radio batteries of the requisite quality on a larger scale so as to meet the requirements of the radio industry.

7. (a) As stated in paragraph 4 above at the time of the last inquiry there were three principal manufacturers of dry batteries. Of these, Baroda Batteries have stopped production from the beginning of 1949.

Of the two new units, Sunbeam Electrical Industries, Bombay, has been in production since January, 1949; the other unit, namely, Solar Batteries and Flashlights, Ltd., Bombay, is expected to go into production in May, 1950.

(b) The figures of rated capacity and actual production in 1947, 1948 and 1949 as furnished by the manufacturers and the D.G.I. & S., were discussed at the inquiry and the following table shows the figures accepted by the Board:-

Name of Unit	Annual capacity in No. of cells		Actual production in No. of cells		
			1947	1948	1949
National Carbon Co., (India) Ltd., Calcutta.....	205,000,000	64,000,000	102,000,000	121,440,329	
Estrela Batteries, Ltd., Bombay.....	40,000,000	23,320,827	20,804,271	27,902,133	
Sunbeam Electrical Industries, Ltd., Bombay.....	10,000,000	—	—	—	2,340,000
Solar Batteries & Flashlights, Ltd., Bombay.....	30,000,000	—	—	—	—
Total.....	<u>285,000,000</u>	<u>87,320,827</u>	<u>122,804,271</u>	<u>151,682,462</u>	

Further, we have also been informed that the D.G.I. & S. have fixed an annual short-term production target of 180 million cells by the end of 1952 and a long-term annual production target of 200 million cells by January 1955. Sunbeam Electrical Industries, one of the two new units, has already formulated its plans and expects to produce about 10 million cells per annum from May, 1950. Solar Batteries, the other new unit, expects to go into production in May, 1950 and hopes to work to full capacity in the near future.

8. Estrelas have stated that the quality of their indigenous product. batteries has considerably improved in shelf life, uniformity of performance and keeping property. They have further mentioned that the packing of

the cells in cartons and boxes and the get-up of the batteries have also improved. The question of quality was discussed at length during our inquiry and the consensus of opinion was that batteries manufactured by the Indian section of the industry, viz., Estrelas, have shown some improvement during the period of protection but are still inferior to the imported ones whereas those made by National Carbon Company are as good as the imported batteries. We have been informed that the Indian Standards Institution has already drafted specifications for dry cells; we strongly recommend that the manufacturers should, in future, conform to the specifications laid down by the Indian Standards Institution.

9. (a) Prior to the second world war, the bulk of the imports of dry batteries were from the U.S.A.; import control policy. Germany stood second, followed by Hongkong, the U.K., and Japan. During the war years, there were practically no imports of dry batteries, the entire domestic demand being met from indigenous production. In 1947, Government imposed a total ban on the imports of dry batteries owing primarily to shortage of foreign exchange. Practically, no imports have come into the country since then. The ban on imports is still in force. The Chief Controller of Imports has informed us that the ban on the imports of finished dry batteries is being maintained because of the balance of payment position. But it is also true that Government have been advised that the domestic production of dry batteries is more than sufficient to meet the domestic requirements. According to the D.G.I. & S., only very special types of dry batteries not made in India, such as deaf-aid batteries, have been allowed to be imported.

(b) The table on page 10 indicates the import control policy followed by Government in respect of dry batteries during the different shipping periods from 1947 to-date:-

1947	Jan.-June	July-Dec.	1948	Jan.-June	July-Dec.	Jan.-June
	1948	1948	1948	1949	1949	1950
Licences were not granted except for train lighting cells, wireless dry batteries, motor cycle batteries which are not manufactured in India.	Subject to monetary ceiling from all sources.	Subject to monetary ceiling from all sources.	Subject to monetary ceiling from all dollar area, from all Switzerland and soft currency countries.	No licence is granted for import from Switzerland sources.	No licence is granted for import from any source of dry cells for torches.	Dry batteries other than those for torches are licensable subject to a ceiling of Rs. 25 lakhs.

10. According to the figures furnished to the Board, Exports. the industry exported 3,925,814 cells in 1947, 1,193,174 cells in 1948 and 79,372 cells during the period from January to September, 1949. The figure for 1947 represents the quantity exported by National Carbon Company alone, as Estrelas could not export any quantity owing to their inability to meet indigenous demand. In 1948, however, while Estrelas could export only to Burma, National Carbon Company exported their cells to Burma, Turkey, Egypt, Ceylon, Lebanon and Saudi Arabia. Estrelas have stated that due to restriction on imports imposed by the Government of Burma the Company had to discontinue exports to that country in 1949.

11. Dry batteries are assessed to duty under item No. 73(7) of the First Schedule to the Indian Customs Tariff. The relevant extract from the Customs Tariff (Thirty-first Issue) is given below:-

Item Name of article	Nature of Standard rate of duty	duty	if the article is the produce or manufacture of	protective rates of duty.	Duration of protective duty.
73(7) Dry batteries	Protective ad valorem.	30 per cent. ad valorem.	10 per cent. ad valorem.	March 31st 1950.

12. In paragraph 9 above, we have stated that there have been no imports of dry batteries into India owing to the ban imposed by Government. Importers, who have replied to the Board's questionnaire, have, therefore, expressed their inability to furnish to us information regarding the c.i.f. prices and landed costs of imported batteries. A few of them have, however, submitted approximate figures of c.i.f. prices. Some data have also been furnished by the Collector of Customs, Calcutta. A statement showing these figures will be found in Appendix III (a). A statement showing the f.o.b. and c.i.f. prices of standard U.S.A., U.K. and Hongkong dry cells furnished by Indian Embassies in those countries, is given in Appendix III (b). For purposes of comparison with the fair selling price of the indigenous product, we have taken the c.i.f. price of Rs.178.50 furnished by the Collector of Customs, Calcutta, in respect of imports from Australia. On this basis, the landed cost of imported dry batteries works out as follows:-

(per 1000 cells)		
C.i.f.	Rs. 178.50
Clearing and handling charges	„ „	<u>2.00</u>
Landed cost without duty	... „	180.50
Duty (30%)	„ „ <u>54.15</u>
Landed cost with duty	... „	<u>234.65</u>

18. (a) The previous Tariff Board had to be content with costing of Estrelas, as National Carbon Company, the most important indigenous producer, which is a non-Indian concern, would not afford the Board the necessary costing facilities. For similar reasons, costing in respect of the present inquiry was also confined to Estrelas in Bombay. It will be seen from paragraph 7 above that National Carbon Company accounted for nearly 80 per cent. of the total Indian

Board's estimate
of cost of pro-
duction and fair
selling price.

production in 1949, and we, therefore, considered it necessary to obtain the cost of production of dry cells manufactured by them. In reply to our request for affording facilities to the Board's Cost Accounts Officer to examine the Company's books, National Carbon Company stated that, as they did not approach the Tariff Board for protection, they were unable to allow the Cost Accounts Officer to examine the Company's books on the ground that details of the costs were as much a part of the "know-how" in the manufacture of dry batteries as the exact quantity of materials used or the manner in which they were assembled. The Board pointed out that any data collected from the Company would be kept strictly confidential and that although the Company had not applied for protection, the Board desired to investigate its costs with a view to arriving at a certain standard with which to measure the efficiency of other units which had applied for protection. Although the Company did not give the required information in the early stages of our inquiry, its representatives did give certain confidential details later including information relating to costs.

(b) For the purpose of costing, we selected the standard cell (Estrella type No.112-1.5 volts, size 1-3/8" x 2-3/8") which is the most popular type. It has been confirmed at the inquiry that the standard cell is the most representative type of dry cell.

(c) We examined the cost of production of the standard cell manufactured by Estrelas for the year 1947-48 and for the period April-October, 1949. We did not make a detailed examination of the costs for the year 1948-49 as we found by a rough calculation that the costs for that year were much higher than those of the preceding and succeeding year, due mainly to low production in 1948-49.

(d) Estrelas desired that their cost figures should be treated as confidential and that they should not be disclosed at the public inquiry or included in our Report which would

be published. Consequently, we had a discussion with the representatives of the Company *in camera* at the time of the public inquiry, in respect of cost of production and the basis for estimating the future fair selling price. On the basis of this discussion, we built up an estimate of fair selling price of 1000 standard cells for 1950-51. Details of this estimate are given in a confidential enclosure to the Report.*

(e) The Board's estimate of fair selling price of 1000 standard cells for 1950-51 [mentioned in (d) above] works out to Rs.225.20 (excluding Rs.10/- allowed for prejudice). This estimate is based on an anticipated production of 27.8 million cells on the assumption that Estrelas would maintain their production during 1950-51 at the same level as in 1949-50 (estimated on the basis of the actual production during the seven-months period April-October, 1949). In working out this estimate, we have taken into account the recent increase in market prices of certain imported raw materials, like zinc sheets, carbon rods and lamp black. Interest has been allowed at 4 per cent. on working capital taken as equivalent to three months' average cost of production. Profit has been allowed at 10 per cent. on the block at original value; and in working out the value of the block we have excluded an amount of Rs. 4.7 lakhs representing the value of certain machinery purchased but not yet brought into full use. The company requested for an allowance to cover a return on this "idle" block also but we did not consider this claim to be justified. In addition, the company wanted that the Board's estimate of the future fair selling price should include a provision for - (i) higher cost of the selling and distribution organisation of the Indian producer as compared to that of the importer and (ii) the freight disadvantage which the Indian producer has to face compared to the importer, who can import cells at the various Indian ports

* Not printed

without additional expenditure on freight. On a careful consideration of all the relevant aspects, we did not feel inclined to include any allowance in our estimate to cover these two items.

(f) In the course of the public inquiry, Estrelas pleaded that we should take into account the prejudice that existed in the market against their product. The existence of such a prejudice was admitted on all sides, though there is reason to believe that it is on the decline. Estrelas asked for an allowance of Rs. 20 per 1000 cells which was the figure accepted by the previous Board in order to offset this prejudice. We consider that an allowance of Rs. 10 should now be sufficient for this purpose.

(g) The Board would like to emphasise that the fair selling price mentioned above is worked out mainly for comparing it with the landed cost in order to determine the quantum of protection required by the indigenous industry. It does not take into account certain items, such as selling and distribution expenses, as well as commission and discount on the assumption that expenditure on these items is common to both importers and indigenous manufacturers and is at about the same level for both of them. It should, therefore, be understood that the "fair selling price" mentioned here is not necessarily the price at which the Indian producer is to sell his product to the consumer.

(h) The following statement gives the break-up of the fair selling price for the year 1950-51 in respect of standard cells; it also gives a comparison with the corresponding figures taken from the estimate for the year 1947-48 given in the previous Tariff Board's Report (1947):

ITEMS	The previous Tariff Board's estimate for 1947-48 [vide para. 11(1) of Report of 1947]		Board's estimate for 1950-51.	
	Cost per 1000 standard cells	As a % of total	Cost per 1000 standard cells	As a % of total
	Rs.		Rs.	
1. Materials	108.67	47.2	127.55	54.2
2. Labour	18.01	7.8	24.18	10.3
3. Overheads (including al- lowance for prejudice)	99.79	43.4	77.60	33.0
4. Manufacturers' profit.	3.78	1.6	5.87	2.5
	<u>230.25</u>	<u>100%</u>	<u>235.20</u>	<u>100%</u>

14. In paragraph 12 above, we have indicated that, for Measure of protection. the purpose of comparison with the fair selling price of the indigenous product, we have taken the c.i.f. price furnished by the Collector of Customs, Calcutta, in respect of imports from Australia; and, on this basis, the landed cost without duty works out to Rs. 180.5. We have also indicated in paragraph 13(e) above, that our estimate of fair selling price is Rs. 225.20. The following table gives a comparison between the fair selling price and the landed cost without duty and also the rates of protective duty indicated by these figures:-

1. Fair selling price		Rs.	Rs.
(a) Fair selling price as estimated by the Board.	...	225.20	
(b) Allowance for prejudice.	...	<u>10.00</u>	235.20
2. C.i.f. Indian port excluding duty.	...		178.50

3. Clearing and handling charges (approx.)	...	2.00
4. Landed cost excluding duty, i.e. c.i.f. plus handling charges (2 plus 3)	...	180.50
5. Difference between fair selling price and landed cost without duty (1 minus 4)	...	54.70
6. Percentage of (5) on c.i.f. (2)	...	30.6 %
7. Duty indicated	...	<u>31.0 %</u>

It will be thus seen that the existing protective duty just covers the difference between the fair selling price and the landed cost. As the Indian section of the industry still labours under a number of disabilities and handicaps, many of which are beyond its control, and as the industry has possibilities of further development through a measure of protection and assistance, we recommend that the existing protective duty of 30 per cent. *ad valorem* should be continued up to 31st December, 1952.

15. As already mentioned in paragraph 1 above, under the Ministry of Commerce Resolution No. 30-T(1)/48, dated 6th August, 1948, the Board is authorised to maintain a continuous watch over the progress of protected industries and advise Government regarding the necessity or otherwise of modifying the protection or assistance granted. In order that the Board may keep an effective watch over the progress of this industry, it is necessary that all the units in the industry should maintain and forward to the Board detailed cost data at the end of every year and statistics of production, sales and stocks,

Watch to be maintained over the progress of the industry.

together with the list of selling prices at the end of every six months. In this connection, we would like to reiterate the view expressed by the previous Tariff Board in paragraph 20 of its Report (1947) in regard to the Board's difficulties in obtaining cost and other data from all the units of the industry. We recommend that a procedure should soon be devised by which the Board will be vested with the necessary powers to obtain all information required by it, irrespective of the fact whether a particular unit in the industry has applied for protection or not.

16. (a) Restriction on the production of National Carbon Company:-

Other forms of assistance asked for by the industry and the Board's recommendations thereon.

At the public inquiry, representatives of the Indian-owned units of the industry stated that the present production of National Carbon Company accounted for nearly 80 per cent. of

the total indigenous production and that this non-Indian concern was in a position to supply the entire demand of the country and thereby threaten the very existence of the purely Indian-owned units operating in the industry. Representatives of the latter, therefore, demanded the imposition of a restriction on the production of National Carbon Company.

The Board drew attention to the Hon'ble Prime Minister's statement in the Constituent Assembly (Legislative) on 6th April, 1949, from which the following extract was read out:

"I would like to state that Government would expect all undertakings, Indian or foreign, to conform to the general requirements of their industrial policy. As regards existing foreign interests, Government do not intend to place any restrictions or impose any conditions which are not applicable to similar Indian enterprises."

Since what is stated in the preceding sub-paragraph raises the important question of treatment to be given to foreign

concerns already established in the country, which is at present governed by the Hon'ble Prime Minister's statement dated 6th April, 1949, the Board need only draw Government's attention to the anxiety expressed in this matter by the Indian section of the dry battery industry.

(b) *Restriction on imports*:- The previous Tariff Board had recommended the removal of any kind of import restriction unless its retention was considered necessary for conservation of foreign exchange. As stated in paragraph 9 above, there is at present a virtual ban on imports of dry batteries owing to the balance of payments difficulty but also because Government have been of the opinion that indigenous production is sufficient to meet the demand except in certain specified categories. The Indian section of the industry has stated that the restrictions on imports have helped the industry considerably and that the same should be continued, in addition to the continuance of the protective duty beyond 31st March, 1950. We have carefully considered this request of the industry and recommend that control over imports of dry batteries should be maintained only so long as such restrictions are considered necessary for considerations of foreign exchange.

(c) *Government purchase policy*:- The Indian section of the industry, particularly Estrelas, requested that preference should be given to the purely Indian units in the matter of purchase of Government requirements of cells. We are satisfied from the evidence tendered by the representative of the D.G.I. & S. present at the inquiry that the present policy of the I. & S. Ministry with regard to store purchase is reasonable.

(d) *Transport facilities*:- The industry also pleaded for some special priority in the movement of raw materials and finished products. The Board is of the view that this question should be taken up by the industry direct with the railway administrations concerned giving details of the assistance required.

17. At the public inquiry, the sales policy of National Carbon Company and Estrelas came up for considerable discussion. Each manufacturer and Estrelas. has his own dealers in various cities throughout the country. The dry cells are distributed to the dealers by means of a quota system, which the manufacturers contended was necessary because of the fluctuating demand in different parts of the country at different times of the year. The result of this was the periodic emergence of scarcity conditions for dry cells and a consequent rise in their prices to the ultimate consumer. The dealers obtain their quota at list prices published by the manufacturers from time to time. There is, however, practically no control over the price at which the retailer buys from the dealer and the consumer from the retailer. During the course of the inquiry, the attention of the Board was drawn to instances in which orders for certain types of cells had not been fully met, with consequent rise in the prices of the cells, particularly of the standard type. It is, therefore, necessary that a planned programme of production and a more efficient system of distribution should be evolved by the manufacturers so that dry cells may be made available to the consumer at reasonable prices.

18. Our conclusions and recommendations are summarised
 Summary of conclusions and recommendations. as under:-
 (i) During the period of protection, while Baroda Batteries have ceased production, two new units viz., (i) Sunbeam Electrical Industries Ltd., and (ii) Solar Batteries and Flashlights, Ltd., have been established in Bombay. [Paragraph 4]

(ii) Every effort should be made by the manufacturers in conjunction with the Council of Scientific and Industrial Research to explore fully the possibilities of utilising indigenous raw materials in the manufacture of dry batteries.
 [Paragraph 5]

(iii) The total demand of the Indian Republic for dry cells including radio batteries for the three years 1950, 1951 and 1952 is estimated at 180, 200 and 220 million cells respectively. [Paragraph 6(a)]

(iv) The industry should take steps to produce radio batteries of the requisite quality on a larger scale so as to meet the requirements of the radio industry. [Paragraph 6(b)]

(v) The figures of the present annual capacity of the industry and the actual production of dry batteries in the country during the last three years 1947, 1948 and 1949 are given in paragraph 7 (b) of the Report.

(vi) The Indian manufacturers should conform to the specifications already laid down by the Indian Standards Institution. [Paragraph 8]

(vii) The industry exported 3,925,814 cells in 1947, 11,93,174 cells in 1948 and 79,372 cells during the period January to September 1949. [Paragraph 10]

(viii) The fair selling price of 1,000 standard cells for 1950-51 works out to Rs. 225.20. [Paragraph 13 (e)]

(ix) For reasons stated in paragraph 14, the existing protective duty of 30 per cent. *ad valorem* on dry batteries should be continued for a further period ending 31st December, 1952. [Paragraph 14]

(x) All units in the industry should maintain and forward to the Board, detailed cost data at the end of every year and statistics of production, sales and stocks together with the list of selling prices at the end of every six months. [Paragraph 15]

(xi) A procedure should soon be devised by Government by which the Board should be vested with necessary powers to obtain all information required by it, irrespective of the

fact whether a particular unit in the industry has applied for protection or not. [Paragraph 15]

(xii) Control over imports of dry batteries should be maintained only so long as such restrictions are considered necessary for considerations of foreign exchange. [Paragraph 16 (b)]

(xiii) As regards transport facilities for the movement of raw materials and finished product, the industry should take up the matter directly with the railway administration. [Paragraph 16 (d)]

(xiv) The industry should evolve a planned programme of production and more efficient system of distribution so that dry cells may be made available to the consumer at reasonable prices. [Paragraph 17]

19. We wish to thank the representatives of manufacturers, importers and consumers who furnished us with information and tendered evidence before us at the inquiry. Our thanks are also due to Dr. P.K. Kapre, Deputy Development Officer, D.G.I. & S., Mr. S.S. Mehta, Board's Technical Adviser and Mr. P.V.R. Rao, Board's Cost Accounts Officer, for the assistance they gave us in connection with this inquiry.

G. L. MEHTA,

President.

R. DORAI SWAMY,

Secretary.

B. V. NARAYANASWAMY,

Member.

Bombay,
Dated 18th April, 1950.

APPENDIX I
(Vide paragraph 3).

List of Producers, Importers and Consumers to whom the Board's Questionnaires were sent and from whom replies were received.

- * Those who have replied to our questionnaires.
- ⑥ Those who are not interested.

PRODUCERS:

- ⑥ 1. Amco Limited, Meher Building, Chowpatty, Bombay.
- 2. Baroda Batteries Limited, Goya Gate, Baroda.
- * 3. Estrela Batteries Limited, Yusuf Building, Churchgate Street, Bombay.
- * 4. L.C. Jariwala & Co., Managing Agents of Solar Batteries & Flashlights Ltd., 16, Custom House Road, Fort, Bombay.
- * 5. National Carbon Co. (India) Ltd., 28, Pollock Street, Calcutta.
- ⑥ 6. Standard Batteries Limited, Vakola, Santacruz, Bombay.
- * 7. Sunbeam Electrical Industries Ltd., 139, Esplanade Mansion, Fuller Road, Fort, Bombay.

IMPORTERS:

- * 1. Bombay Stove & Hardware Depot, T.G. Shah Building, Pydhonie, Bombay.
- ⑥ 2. Bombay Machinery & Tools Co., 72, Meadows St., Bombay.
- * 3. Bhailal G. Patel, 188/189, China Bazaar St., Calcutta.
- ⑥ 4. Chicago Telephone & Radio Co. Ltd., 127, Mahatma Gandhi Road, Bombay.

- ⑨ 5. Dodge & Seymour Ltd., Laxmi Building,
Ballard Estate, Bombay.
- 6. Emca Interport Trading Co., Bazaar Gate
Street, Bombay.
- * 7. Getz India Ltd., Western India House,
Sir P. M. Road, Fort, Bombay.
- 8. Imperial Electric Mart, Sadar, Delhi.
- * 9. Jivraj & Sons, Vithal Sayana Building,
Lohar Chawl, Bombay.
- 10. J. K. Pavri, Kermani Building, Hamam
Street, Fort, Bombay.
- * 11. Kasamali & Co., Bunder Street, Madras.
- * 12. Light House, Anand Bhavan, 3rd Floor,
Princess Street, Bombay.
- 13. Pavri & Sons, Bazaar Gate Street,
Bombay.
- * 14. R. Vasantrai & Co., Opp. to Mangaldas
Market, Shaik Memon Street, Bombay.
- * 15. Sarabhai & Co., Western India House,
Sir P. M. Road, Fort, Bombay.
- 16. The Royal Electric Co., 193 Princess
Street, Bombay.
- * 17. Shantilal Chhaganlal & Co., Post Box
No. 202, Bombay.
- 18. Sieman Brothers & Co., P.O. Box No.
2261, E.S. Clive Building, Clive St.,
Calcutta.

CONSUMERS:

- * 1. Eastern Lights Co., 78, Lohar Chawl,
Bombay 2.
- 2. The Gujarat Battery Auto Electric
Service, Ahmedabad.
- 3. Royal Electric Co., 193 Princess St.,
Bombay.
- ⑨ 4. Turner Morrison & Co. Ltd., 161, Bank
Street, Bombay.

APPENDIX II

(Vide paragraph 3)

List of persons who attended the public inquiry on 8th and
9th February, 1949.

PRODUCERS

1. Mr. J.E. Potts	Representing	National Carbon Co., (India) Ltd., 28, Pollock Street, Calcutta.
2. Mr. J.D. Conway		
3. Mr. H.N. Doshi	"	Estrela Batteries Ltd., Yusuf Building, Churchgate Street, Bombay.
4. Mr. P.V. Viswanathan	"	Sunbeam Electrical Industries Ltd., 139, Esplanade Mansion, Fuller Road, Fort, Bombay.
5. Dr. Ishwardas		
6. Dr. L.C. Jariwala	"	Solar Batteries & Flash Lights Ltd., Industrial Estates, 41-D, Parel Chawl Road, Lalbagh, Bombay.



IMPORTERS AND DEALERS

1. Mr. J.A. Sanghavi	"	M/s. Jivraj & Sons, Vithal Sayana Bldg., Loher Chawl, Bombay.
2. Mr. M.T. Shah	"	Bombay Stove & Hard- ware Depot, T.G. Shah Bldg., Pydhonie, Bombay.
3. Mr. S.J. Gandevia	"	Sarabhai & Co. Western Indian House, Sir P.M. Road, Bombay I.
4. Mr. S.V. Barodia		

5. Mr. R.B. Mithani Representing (i) R. Vasantrai & Co., Opp. to Mangaldas Market, Shaik Memon Street, Bombay.
(ii) Shantilal Chhaganlal & Co., P.O. Box 202, Bombay.

6. Mr. N.J. Mehta The Calcutta Dry Cell Batteries Merchants, 19, Old China Bazar Street, Calcutta.

OFFICIAL

Dr. P.K. Kapre, Deputy Development Officer, Directorate General of Industries & Supplies, General & Electrical Division, New Delhi.



APPENDIX III(a)
(Vide paragraph 12)

Statement showing the Break-up of Landed Costs into C.I.F., Customs Duty & Clearing Charges of 1,000 Dry Cells.

S. No.	Source of information	Origin of import	Date of import	Type and speci- fication	C.I.F. Rs. a. p.	Customs duty (30%) Rs. a. p.	Clearing Charges Rs. a. p.	Landed costs Rs. a. p.	Selling price Rs. a. p.	REMARKS
1.	R. Vasantrao & Co., Bombay.	U.S.A.	August 1947.	Standard & Baby Dry Battery Cells.	165 0 0	49 8 0	10 0 0	224 8 0	333 0 0	Their goods were confiscated for want of import licence and lately in the middle of 1948 were re- leased on cash per cent pen- alty and they paid demurrage and port trust charges for about a year. The increased selling price is due to the above reason.
	Shantilal Chhaganlal & Co., Bombay.	U.S.A.		Standard re- gular cells, Baby Junior cells and Tube size cells.	163 0 0	49 8 0	8 0 0	222 8 0	250 0 0	This is not the actual c.i.f. price, as they were not al- lowed to import. They have stat- ed that the same would be the figures if imports were allowed.

		Name of import- er:M/s Nation- al Carbon Co., Calcutta.											
		Do.											
4.	Collector of Customs:												
(a)	Calcutta	Singa- pore.	July 1849.	No.935 Eve- ready dry batteries.	175	8	0	52	10	6	230	2	6
(b)	"	Aus- tralia.	"	No.712 "	185	14	0	55	12	3	2	0	0
(c)	"	"	"	No.950 "	178	8	0	53	6	9	2	0	0

APPENDIX III (b)

(Vide paragraph 12)

Statement showing the F.o.b. and C.i.f. prices of 1000 dry cells from the U.S.A., the U.K. and Hongkong.

Sl. no.	Source of information	Origin of import	Type and specification	F.O.B. Rs. as. p.	Insurance charges Rs. as. p.	Freight Rs. as. p.	C.I.F. Rs. as. p.	Remarks
1. Indian Consul General in the U.S.A	New York	(a) Size D (largest selling size)	226	1 7	4	8	4	245 4 6
		(b) Size AA.	178	8 0	3	9	1	14 10 7 198 11 8
					(25) (25)			
								Figures were supplied in Dollars and cents and have been converted to Indian Currency. Con- version ratio 1 Dollar = 4.76 Rs.
2. The Commercial Adviser London	Standard Eveready dry-cells	166	10 8	1	10	8	11 10 8 160 0 0	Figures were supplied in pounds and shillings and are converted to rupees. Conversion ratio 18 d = 1 Re.
*3 Indian Consul General, Hongkong Shanghai.	None cells (for torches 300' range over)	125	0 0				151 0 8	Figures were supplied for a dozen cells and have been worked out for 1000 dry cells.
	Baby cells (for torches 300' range only)	162	12 2	(Figures not furnished)			171 14 0	
	Tube cells (for torches 100' range only)	122	6 4				130 3 4	

* The Indian Consulate General, Shanghai passed on our enquiry to the Representative of the Indian Embassy, Nanking (temporarily in Hongkong) who furnished to us the required information.



सत्यमेव जयते

LIC OF AGENTS IN INDIA FROM WHOM GOVERNMENT OF INDIA PUBLICATIONS ARE AVAILABLE

GTA-
English Book Depot, Taj Mandi.
National Book House, Jeemandi.
Wadher & Co., Sajja Mandi.

AHMEDABAD-
Chandra Koot Chiman Lal Vora.
Indradhanu Book House Ltd., Mission Road, Ghadra.
New Order Book Co., Ellis Bridge.

AJMER-Santhiya & Co., Light Station Road.

AKOLA-Bekhri, Mr. M. G.

ALLAHABAD-
Central Book Depot, 44, Jhansi n Ganj.
Kitaibistan, 17th Lane, City Road.
Law Book Co., Post Box No. 8, Albert Road.
Ran Narain Ln., 1, Bank road.
Supdt., Ptg. & Stationary, P.
University Body Agents, of Lahore, Post Box No. 63.
Wheeler & Co., 1 & 3 A.H.

ALVAR-Jain General Stores, Baroda Bazar.

ANGALA CANTT.-English Book Depot.

AMRITSAR-
People's Book Shop, Court Road.
Sikh Publishing House Ltd., Court Road.

BHARAT-
Banarsi Book Corporation, University Road, P. O.
Lanka.
Students' Friends, University Gate.
Hindi Pustak Agency.

BANGALORE-
Book Emporium, M/S. S. S., 118, Q. H. Extension,
Basavangudi, P. O.
Vichara Sahitya Ltd., Balepet.

BAREILLY-
General Bros., Bare Bazar.
Satyay Niketan, Pukexi.

BARDWAJ-Good Companions.

BHAINER-Goyal & Co.

BOMBAY-
Cliffon & Co., P. O. Box No. 6753, Boman, Bombay 22.
Co-operators' Book Depot, 9, Sakhehouse Lane, Fort.
Dutt & Co., P. O. Box No. 6014, Pareli.
Lokman Book Depot, Bombay 4.
National Informatics & Publications Ltd., National
House.
M. E. Book Co., Kitab Mahal, 188-90, Hornby Road.
Pujari Book Depot, Grant Road.
Sundt., Govt. & Sty., Queens Road.
Syndicate College, Co-operative Stores Ltd., 90,
Hornby Road.
Teraprosvala Sons & Co., M/S. D. B.
Thacker & Co., Ltd.
Tripathi & Co., M/S. N. N., Princess Street,
Kalaibadi Road.
Wheeler & Co., M/S. A. H.

CALCUTTA-
Chatterjee & Co., 3, Bache Ram Chatterjee Lane.
Hindi Pustak Agency, 203, Harrison Road.
Hindi Library, 60-A, Balai Kaa De Street.
Lohia & Co., Ltd., M/S. S. R.
M. & S. V.
R. Combray & Co., M/S. Kent House, PJS, Mission
Road Extension.
Rob Combray & Co., M/S. W. W., 73, Harrison Road.
Sarkar & Sons Ltd., M/S. S. C., 1/1/IC, College
Square.
Standard Law Book Society, 41, Beliaghata Road,
Bhawanipur P. O.
Thacker, Spink & Co. (1833), Ltd.

CHAMBA-Chamba Stationery Mart.

CHANDAURI-Mr. Madan Mohan.

CUTTACK-Press Officer, Orissa Secretariat.

DEHRADUN-Jugal Kishore & Co.

DELHI-
Atam Ram & Sons, Publishers etc., Kashmiri Gate.
Babu Brothers, 198, Leipat Lal Market.
Futura Book Depot, Kashmiri Gate.
Hindi Bhawan Agency.
Imperial Publishing Co., 3 Faiz Bazaar, Darya Ganj.
Indian Army Book Depot, 3, Darya Ganj.
Jain & Bros., M/S. J. M., Mori Gate.
M. Gulab Singh & Sons.
Metropolitan Book Co., Delhi Gate.
N. C. Kamal Co., Model Basti, Lane No. 3.
N. G. Stationery House, Subzmandi.
Technical & Commercial Book Depot., Students' Park,
Kashmere Gate.
Youngman Co. (Beng.), Egerton Road.

PERIODICALS-English Book Depot.

GOARAHPUR-Halchali Sahitya Mandir.

GWALIOR-
Jain & Bros., M/S. M. S., Serai Road.
Mr. P. T. Batho, Law Books Dealer.

HYDERABAD (DECCAN)-Hyderabad Book Depot.

INDORE-Students and Studies, Banjotganj.

JAIPOUR CITY-
Garg Book Co., Tripolia Bazar.
Vani Mandir, Sawai Man Singh Highway.

JAMMU (JAWI)-Krishna General Stores, Raghunath Bazar.

JHANSI-
Bhetia Book Depot, Sader Bazar.
English Book Depot.

JODHPUR-
Kirtab Ghar, Sojati Gate.
Mr. Dwarkadas Eatoi.

KANPUR-
Advan & Co., The Mall.
Satyay Niketan.
Universal Book Staff, The Mall.

KOLhapur-Maharashtra Grantha Bhander.

LUCKNOW-
J. Roy & Sons.
Law Book Agency, 23-A, Kucherry Road.
New Oxford Book Co., Jehangirabad Palace.
Universal Publishers Ltd., Plaza Building.
Upper India Publishing House Ltd., Literature Palace,
Aminuddaula Park.

LUDHIANA-
Lyall Book Depot.
Mr. Dharam Prakash, B. Sc., Bajjimaan Road.

MADRAS-
Divine Trading Co., 22, Namakkal Mudali Street,
Triplicane.
High Class,
Kishanpurthy, Mount Road.
Presidency Book Supplies, S.C. Pyreets Road,
Victoria Hostel, Triplicane.
Sundt., Govt. Press, Mount Road.
Verandahay & Co., M/S. P.

MANGALORE-U. K. Sheroy & Sons, Car Street.

MERUT CANTT.-Mr. Dharam Prakash, B.Sc.

MERUT CITY-
Prakash Education Stores, Muar Yehali.
University Book Depot, Muar Yehali.

MERODE-J. Nanumal & Sons, Lansdowne Buildings.

MADRAS-Sundt., Govt. Printing, Central Provinces.

NEW DELHI-
Ankit Book Co., Connaught Circus.
Bhamani & Sons, Connaught Place.
Sodh P. Lal Meetha, Shop No. 63, Pusa Road Market
High Class,
Clifton & Co., Orgl. Ed., K. Bagh.
English Book Depot.
English Book Store, G. Block, Connaught Circus.
Fazil Chand Marshal & Sons, No. 1-A, Regal Building
Connaught Circus.
Regulahian Dew Sidi, B.S., 28, Amritsar Joroge Shah
Road.
J. Roy & Sons (India) Ltd.
J. Roy & Sons Agency, Connaught Place.
Joyana Book Depot, Chapparsia Kun, Karol Bagh.
Oxford Book & Stationery Crt., Seindia House.
Rao Krishan & Sons (of Lahore), 13/13, Connaught
Place.
Saraswati Book Depot, 15, Lady Hardings Road.
Sikh Publishing House Ltd., 7C, Connaught Place.

PATNA-Jain Co., Booksellers, etc.

PATNA-
Sohan Singh & Sons, Firwohni, P.O. Enda Khan.
Suptd., Government Printing, Bihar, P.O. Ghizeri, Singh

PATNA CITY-
Hindi Pustak Agency.
Lokshin Trading Co., Padri-ki-Nawali.
Raghunath Parshed & Sons.

POONA-
Deccan Book Stall, Fergusson College Road.
Express Book Service, East Street.
International Book Service, Deccan Gymkhana.

**PUDUKKOTTAI-P.N. Swaminathan Silvan & Co., Perumal
Villa, Bavar Street.**

RAJKOT-Mohan Lal Doushali Shah.

**RANCHI-Ideal Book Store, Near Peristhan Theatre, N
Road.**

ROORKEE-Cambridge Book Depot.

SHILLONG-Sundt., Assam Secretariat Press.

SIMLA-
J. Roy & Sons (India) Ltd.
Kirtab Mahal, Stall No. 13.
Minerva Book Shop, Regal Cinema Building.
Sunder Das & Sons, 141, Lower Bazar.

SIRHOWI-National Trading Co.

SURAT-Shree Gejan Pustakalaya, Tower Road.

**TRICHENPOLY PORT-Krishna Bansi & Co., M/S. S.,
Topkakulam.**

TRIVANDRUM-International Book House, Bala Chelai.

UDAYPUR-Mewar Book Depot.

UJJAIN-Manekchand Book Depot., Patri Bazar.

VELLORE-Venkatasubban, Mr. S., Law Booksellers.